UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK	
In Re:	Chapter 11 Case No:
MOTORS LIQUIDATION COMPANY, et al F/k/a General Motors Corp., et al.	09-50026(REG)
Debtors,	(Jointly Administered)
	K

ATLAS TECHNOLOGIES INC.'S RESPONSE TO THE DEBTOR'S OMNIBUS OBJECTION TO CLAIMS

Now Comes Claimant, Atlas Technologies, Inc., by and through its attorneys, and for its response to the Debtor's 258th Omnibus Motion, states as follows:

- Pursuant to this Court's order regarding the filing of proof of claims and objections thereto in
 these jointly administered chapter 11 cases, Atlas filed its proof of claim with this court on or
 about November 27, 2009, indicating that its claim was for regarding the nonpayment of
 purchase orders and or additional work requested by the Debtor or its predecessor in interest,
 General Motors Corporation.
- 2. The proof of claim filed by Atlas was filed in a timely manner, and contains all proper documentation to pursue this claim. Atlas has set forth its claim for \$1,493,750.00, which has been a matter of record in this matter for the last two years.
- 3. This Omnibus motion includes Atlas as one of the listed creditors noted in the motion as claim number 60044. Pursuant to this Omnibus objection to claims, the debtor has moved to disallow and expunge this claim, but fails to provide any basis for dismissal other than a vague suggestion that Atlas has failed to provide supporting documentation. In point of fact, Atlas has provided all the necessary documentation to support its claim in this matter. Attached hereto as exhibit A is a copy of the proof of claim with the supporting invoices and contract documents for the equipment that Atlas provided. These invoices have been unpaid as verified in the proof of claim. Atlas is clearly entitled to recovery in this matter
- 4. This debtor has brought a motion to dismiss an entirely valid claim in the hope that Atlas would not respond. A ruling that Plaintiff has failed to state a claim under 12(b)(6), for example, may be granted only in extraordinary circumstances. United States v. City of Redwood City, 640 F.2d 963, 966 (9th Cir. 1981). Rule 8(a)(2) requires "a short and plain statement of the claim showing that the pleader is entitled to relief". The party bringing a 12(b)(6) motion has the burden to show that Rule 8(a)(2) has not been met. Kehr Packages, Inc. v. Fidelcor, Inc., 926 F.2d 1406, 1409 (3rd Cir. 1991) The court's role at the 12(b)(6) stage is not to evaluate the strength or weakness of claims. Jacobson v. Hughes Aircraft Co. (9th Cir. 1997) 105 F.3d 1288, 1292. A Plaintiff's brief may always be used "to clarify allegations in her complaint whose

meaning is unclear," Pegram v. Herdrich (2000) 530 U.S. 211, 230, fn. 10.

5. This Debtor's objection is without support and is simply erroneous as to Atlas. It merely relates to the proof of claim, which was properly filed and more then adequately supported with the necessary documents to show the amounts due and owing from GM to Atlas.

WHEREFORE, for any and all these reasons, this 258th Omnibus objection insofar as it applies to ATLAS TECHNOLOGIES, INC., should be denied in its entirety, with the Court costs and disbursements of this matter.

Dated: December 12, 2011

Yours, etc.,

MON 1 OF

BARRY M. LASKY, ESQ.(BML-9370)

Attorney for ATLAS

TECHNOLOGIES, INC., Claimant

Under Filed Claim No.: 60044

Motors Liquidation Company

595 Stewart Avenue, Suite 410

Garden City, N.Y. 11530

(516) 227-0808

(516) 745-0769 - Fax

Exhibit "A"

UNITED STATES BANKRUPTCY COURT FOR THE SOU	THERN DISTRICT OF NEW YORK	PROOF OF CLAIM	
Name of Dichter (Clinck Only One) Mileturs Enguidation Company (Mileturs Enguidation Company) Mileturs Enguidation Company (Mileturs Alexander Composition) Mileturs Enguidation Composition (Mileturs Saturn Distribution Corpor MILEC of Hartern Inc. (Mileturs Inc.)	Case No) 94-50026 (REG) 19-50027 (REG) 19-50028 (REG) 19-13588 (REG)	Your Claim is Schadulad As Follows. FILED - 60044 MOTORS LIQUIDATION COMPANY FIKIA GENERAL MOTORS CORP	
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Non-indudres when miner should be writ Lasky & Steinberg, P.C. 595 Stewart Avenue, Suite 410 Garden City, N.Y. 11530 Attn: Barry M. Lasky, Esq.	Check him box worders that this claim arcends a previously filed claim. Cour Claim Number (It kn. 201). Filed in	18 NON 2 7 200 8	
tekphinic namber (516) 227-0808 Final Addiss LSPC595@aol.com	FII(USK)	It as present is althoughted shown two those is a limit in heddled for one of the Roberts in scious. This is alreading to make the control of the limit that is to be a second of the control of the limit that is to be a second of the control of the limit that is to be a second of the control of the limit that is to be a second of the limit that is to be a second of the limit that is to be a second of the limit that is to be a second of the limit that is to be a second of the limit that is to be a second of the limit that is the l	
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STREAM CONTRACTOR	1,493,750.00	Amount of Claim Foulled to Prior to under 11 U \ C \ \$ 507(1)	
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iá	Provide full essembly and do at disserte to AASK system and AEC	Pyset betodny	\$24.860
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9	Provide dual garry 1, 546 h Emulate the existing AEC, garnering 1881 or design	Provided sympler more efficient dual partry system	537 033
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LASKY & STEINBERG, P.C.

ATTORNEYS AND COUNSELORS AT LAW

Barry M. Lasky Scott L. Steinberg•

MEHRIAN KOHANDE STEPTON BILRIA & ANGCIATES OF COUNSE

ADMITTED IN NY & MA

595 STEWART AVENUE SUITE 410 GARDEN CITY, N.Y. 11530 Tel. (516) 227-0808 FAX (516) 745-0769

November 25, 2009

VIA OVERNIGHT MAIL

The Garden City Group, Inc Attn Motors Liquidation Company 5151 Blazer Parkway, Suite A Dublin, Ohio 43017

United States Bankruptcy Court One Bowling Green, Room 534 New York, N.Y. 10004

VIA FIRST CLASS MAIL

The Garden City Group, Inc Attn Motors Liquidation Company P O Box 9386 Dublin, Ohio 43017-4286 Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, N Y 10153
Attn Harvey R Miller, Esq
Stephen Karotkin, Esq
Joseph H Smolinsky, Esq

Al Koch AP Services, LLC, an Affiliate of Alix Partners, LLP 2000 Town Center, Suite 2400 Southfield, Michigan 48075

The Office of the Umted States Trustee 33 Whitehall Street, 21st Floor New York, N Y 10004 Kramer Levin Naftalis & Frankel, LLP 1177 Avenue of the Americas New York, N Y 10036 Attn Thomas Moers Mayer, Esq Amy Caton, Esq Robert T Schmidt, Esq Adam C Rogoff, Esq Gregory G Pfotko, Esq

Re:

In Re: Motors Liquidation Company, et al., f/k/a General Motors Corp., et al. United States Bankruptcy Court Southern District of New York Chapter 11
Case No.: 09-50026(REG)

Gentlemen

On behalf of our client, Atlas Technologies, Inc., located at 3100 Copper Road, Fenton, MI 48430, we are hereby filing a Proof of Claim for \$1,493,000 00 due to the client as of June 1, 2009 Atlas Technologies, Inc., also has a secured claim in excess of \$1,500,000 00 pursuant to the Michigan Special Tools Lien and Mold Lien Acts

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LASKY & STEINBERG, P.C.

Kindly acknowledge receipt of the Proof of Claim by stamping a copy of this letter and returning same in the self-addressed stamped envelope provided

The original of the Claim has been filed with The Garden City Group, Inc., Attn. Motors Liquidation Company Claims Processing, 5151 Blazer Parkway, Suite A, Dublin, Ohio 43017 All of the other addressees included in the caption of this letter have received a copy of the Proof of Claim by regular mail

Should anyone have any questions with regard to the foregoing, please contact the undersigned immediately

Very truly yours,

ASKY & STEINBE

BARRYM LASI

BML is Enclosures

THE FOREGOING IS ACKNOWLEDGED AND RECEIVED

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)

) ss.:

COUNTY OF NASSAU)

LISA STALLONE, being duly sworn, deposes and says, that deponent is not a party to the within action, is over 18 years of age and resides at Nassau County, New York.

That on the 13th day of December, 2011 deponent served the within OMNIBUS OBJECTION TO CLAIMS ON BEHALF OF ATLAS TECHNOLOGIES, INC. upon:

TO: SEE ATTACHED LIST

in this action, designated by said for that purpose(s) by depositing a true copy of same via mail and enclosed in a post-paid properly addressed wrapper, in a post office-official depository under the exclusive care and custody of the United States Postal Service within the State of New York.

LISA STALLONE

Sworn to before me this 13th day of December, 2011.

NOTARY PUBLIC

BARRY M. LASKY
Notary Public, State of New York
No. 02LA4500977
Qualified in Nassau County
Commission Expires July 31, 20

(i) Dickstein Shapiro, LLP,

N. Scidel, Esq., and Stefanie Birbrower Greer, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 401 South Old Woodward Avenue, Suite 370, Birmingham, Michigan 48009 (Attn: Thomas Morrow); (iii) General Motors, LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John, J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C. 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael J. Edelman, Esq. and Michael L. Schein, Esq.); (vii)

Kramer Levin Naftalia & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Robert Schmidt, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Perk Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); (xi) Stutzman, Bromberg, Essennan & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.); (xii) Gibson, Dunn & Crutcher LLP, attorneys for Wilmington Trust Company as GUC Trust Administrator and for Wilmington Trust Company as Avoidance Action Trust Administrator, 200 Park Avenue, 47th Floor, New York, New York 10166 (Attn: Keith Martorana, Esq.); (xiii) FTI Consulting, as he GUC Trust Monitor and as the Avoidance Action Trust Monitor, One Atlantic Center, 1201 West Peachtree Street, Suite 500, Atlanta, Georgia 30309 (Attn: Anna Phillips); (xiv) Crowell & Moring LLP, attorneys for the Revitalizing Auto Communities Environmental Response Trust, 590 Madison Avenue, 19th Floor, New York, New York 10022-2524 (Attn: Michael V. Blumenthal, Esq.); and (xv) Kirk P. Watson, Esq., as the Asbestos Trust Administrator, 2301 Woodlawn Boulevard, Austin, Texas 78703